October 12, 2009

David W. Danner, Executive Director and Secretary Washington Utilities and Transportation Commission 1300 S. Evergreen Park Dr. SW P. O. Box 47250 Olympia, Washington 98504-7250

RE: UTC v. Avista Corporation d/b/a Avista Utilities

Dockets UE-090134 and UG-090135 (consolidated)

In the Matter of the Petition of Avista Corporation d/b/a Avista Utilities for an Order Authorizing Implementation of a Natural Gas Decoupling Mechanism and to Record Accounting Entries Associated with the Mechanism

Docket UG-060518 (consolidated)

Dear Mr. Danner:

Enclosed for filing in the above-referenced docket are the original and 17 copies of the Second Revised Testimony of Danny P. Kermode, and Certificate of Service.

Sincerely,

GREGORY J. TRAUTMAN Assistant Attorney General

GJT/emd Enclosures cc: Parties